

Panaji, 30th March, 1995 (Chaitra 9, 1917)

SERIES I No. 52

OFFICIAL GAZETTE



GOVERNMENT OF GOA

NOTE:— There is one Extraordinary issue to the Official Gazette Series I No. 51 dated 23-3-95:—

Extraordinary dated 23-3-95 from pages 629 to 630 regarding Notification from Directorate of Panchayats.

GOVERNMENT OF GOA

EDUCATION DEPARTMENT

Notification

9/4/79-EDN

Whereas vide Government Notification No. 9-4-79-WET dated 4-3-1983, published in the Official Gazette No. 50, Series I, dated 10th March, 1993, Reis Magos Fort was declared to be a protected monument under the Goa, Daman and Diu Ancient Monuments and Archaeological Sites and Remains Act, 1978 (Act 1 of 1979) (hereinafter called the 'said Act');

And Whereas the Government of Goa has decided to convert said Reis Magos Fort into a Heritage Hotel in keeping with the policy outlined by the Government of India under the National Action Plan on Tourism and as such intends to declare that the said Reis Magos Fort shall cease to be a protected monument under the said Act (thereinafter called the 'proposed declaration').

And Whereas in terms of sub-section (1) of section 3 of the said Act, a notice of two months is required to be given to all persons likely to be affected thereby in view of the proposed declaration.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 3 of the said Act, the Government of Goa hereby gives a notice of two months to raise any objections towards the proposed declarations if any, from the date of publication of this Notification in the Official Gazette. All objections and suggestions in this regard may be addressed to the Secretary to the Government of Goa, Department of Education, Secretariat, Panaji, Goa, before the expiry of two months from the date of publication of this Notification in the Official Gazette.

By order and in the name of the Governor of Goa.

G. J. Prabhudessai, Under Secretary (Education)

Transport Department

Notification

1/629/78-ILD

The following draft amendment which is proposed to be made to the Goa, Daman and Diu Ports Rules, 1983 is hereby pre-published as required by sub-section (2) of section 6 of the Indian Ports Act, 1908 (Central Act 15 of 1908), for information of the persons likely to be affected thereby and notice is hereby given that the said draft amendment will be taken into consideration by the Government on the expiry of 15 days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft amendment may be forwarded to the Under Secretary to the Government of Goa, Inland Water Transport Department, Secretariat Annexe, R.M.Os Hostel, Old G.M.C., Panaji, before the expiry of 15 days from the date of publication of this Notification in the Official Gazette.

DRAFT AMENDMENT

In exercise of the powers conferred by section 6 of the Indian Ports Act, 1908 (Central Act 15 of 1908), the Government of Goa hereby makes the following rules so as to amend the Goa, Daman and Diu Ports Rules, 1983, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Ports (Amendment) Rules, 1995.

(2) They shall come into force at once.

2. *Amendment of rule 37.*—In rule 37 of the Goa, Daman and Diu Ports Rules, 1983, for the words "Secretary to the Government, Industries and Labour Department" the words "Secretary to the Government in charge of the Department of Ports" shall be substituted.

By order and in the name of the Governor of Goa.

Celina Dias e Caldeira, Under Secretary (Transport)

Public Health Department

ORDER

13/94/92-I/PHD

Read: Notification No. 13/94-92-I/PHD dated 15-4-93 published in the Official Gazette Series I No. 3 dated 19-4-93.

The following para is added to Rule 5 reg. settlement of Bills.

"In case of Hospitals who have not extended any credit facilities to this Government, the concerned patient may, if possible, bear the cost of medical treatment himself initially and thereafter on completion of the treatment or when the limit of Rs. 50,000/- is crossed whichever is earlier, should submit the bills duly supported by vouchers to the Directorate of Health Services alongwith other documents. The Directorate of Health Services in turn shall scrutinise the claim and submit the bills to the Directorate of Accounts for clearing".

This issues with the concurrence of Finance Department vide their U. O. No. Fin (Exp)/5946/94 dated 8-10-94.

By order and in the name of the Governor of Goa.

Maria A. Rodrigues, Under Secretary (Health).

Panaji, 20th March, 1995.

LEGISLATURE SECRETARIAT

Notification

LA/B/801/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 28-3-1995 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 29th March, 1995.

The Goa Sales Tax (Amendment) Bill, 1995

(Bill No. 6 of 1995)

A

BILL

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), for the words "the Government" wherever they occur, the words "the State Government" shall be substituted.

3. *Amendment of section 2.*—In section 2 of the principal Act,—

(i) after clause (aaaa), the following shall be inserted, namely:—

"(aaaa) "Commission agent" means a registered dealer who bonafidely buys or sells for an agreed commission any goods on behalf of the principal mentioned in his accounts in respect of each transaction;"

(ii) the existing clauses (aaaaa), (aaaaaa) and (aaaaaaa) shall be renumbered as (aaaaaaa), (aaaaaaa) and (aaaaaaa) respectively.

(iii) in clause (b), after Explanation 3, the following shall be inserted, namely:—

"*Explanation 4.*—Each of the following persons and bodies who dispose of any goods including goods as unclaimed or confiscated or as unserviceable or as scrap, surplus, old, obsolete or discarded material or waste products whether by auction or otherwise, directly or through an agent for cash, or for deferred payment, or for any other valuable consideration, shall, notwithstanding anything contained in clause (aaa) or any other provision of this Act, be deemed to be a dealer, to the extent of such disposals, namely:—

- i) Port Trust;
- ii) Municipal Council, and other local authorities;
- iii) Railway Administration as defined under the Indian Railway Act, 1890 (Act 9 of 1890);
- iv) Shipping, transport and construction companies;
- v) Air transport Companies and Airlines;
- vi) Transporters, holding permit for transport vehicles granted under the Motor Vehicles Act, 1988 (Act 59 of 1988) which are used or adopted to be used for hire;
- vii) Customs Department of the Government of India administering the Customs Act, 1962 (Act 52 of 1962);
- viii) Insurance and Financial Corporations or Companies and Banks included in the Second Schedule to the Reserve Bank of India Act, 1934 (Act 2 of 1934);
- ix) Advertising agencies;

subject to administrative control of the Government."

(iv) for clause (e), the following shall be substituted, namely:—

"Government" shall include the Central or any State Government; "

(v) after clause (g), the following shall be inserted, namely:—

"(gg) "Person" includes any company or association or body of individuals whether incorporated or not, and a Hindu undivided family, a firm and a local Authority; "

(vi) in item (iv) of clause (k), after the words "right to use any goods", the following words shall be inserted, namely:—

"as specified in the Seventh Schedule".

(vii) in clause (1), the following explanation shall be added:—

"Explanation.—For the purposes of this clause, the amount of duties levied or leviable on goods under the Central Excise on Salt Act, 1944 (Act 1 of 1944) or the Customs Act, 1962 (Act 52 of 1962) or the Goa Excise Duty Act, 1964 (Act 5 of 1964) shall be deemed to be part of the sale price to such goods whether such duties are paid or payable by or on behalf of the seller or the purchaser or any other person."

(viii) after the clause (a), the following shall be inserted, namely:—

"(b) "State" means State of Goa;

(c) "State Government" means the Government of Goa; "

4. *Amendment of section 4.*—In section 4 of the principal Act,—

(A) in sub-section (5),—

(i) for clause (a), the following shall be substituted, namely:—

"(a) in relation to any dealer who imports or brings for sale into the State or to whom any taxable goods are despatched from any place outside the State for sale or who manufactures or produces any taxable goods for sale, and the value of such taxable goods imported or brought, or manufactured or produced by him or despatched to him during the year is not less than Rs. 5,000/- (Rupees five thousand) ... Thirty thousand rupees".

(ii) the clause (b) shall be omitted;

(iii) for clause (c), the following shall be substituted, namely:—

"(c) in relation to a non-resident dealer and a casual trader where the value of taxable goods sold by such dealer or trader during the year is not less than Rs. 5,000/-

(Rupees five thousand), Rupees ten thousand; "

(iv) for clause (d), the following shall be substituted, namely:—

"(d) in relation to any other dealer, where the value of taxable goods sold by such dealer during the year is not less than Rs. 5,000/- (Rupees five thousand) one lakh rupees."

(B) in proviso, for words "thirty thousand rupees", the words "one lakh rupees" shall be substituted.

5. *Amendment of section 7.*—In sub-section (3) of section 7 of the principal Act,—

(a) after clause (VI) the following shall be inserted, namely:—

"(VII) Value of goods sold through commission agent in the State, subject to production of satisfactory proof of payment of tax by such commission agent in case the goods sold are liable to tax under this Act."

(b) the existing clause (VII) shall be renumbered as clause (VIII).

6. *Amendment of section 7A.*—In sub-section (1) of section 7A of the principal Act, after first proviso, the following shall be inserted, namely:—

"Provided further that in calculating the gross turnover for purpose of levy of additional tax, the sales which are shown to the satisfaction of the Commissioner to have taken place outside the State shall be excluded."

7. *Amendment of section 12.*—In sub-section (1) of section 12 of the principal Act, for the words "ten thousand rupees", the words "thirty thousand rupees" shall be substituted.

8. *Amendment of section 13.*—In section 13 of the principal Act,—(i) in sub-section (1), for the words "ten thousand rupees per year", the words "thirty thousand rupees per year" shall be substituted.

(ii) in sub-section (6), for the words "granted under this section shall be in force", the words "granted under this section shall take effect from the date of furnishing security and shall remain in force" shall be substituted.

9. *Amendment of section 14A.*—For existing section 14A of the principal Act, the following shall be substituted, namely:—

"14A.—Addition of purchase value of goods to the taxable turnover in certain contingencies:—

Notwithstanding anything to the contrary contained in this Act, the purchase value of goods shall be added to the taxable turnover of the dealer in following contingencies:—

(i) When the Registration Certificate of any dealer is cancelled on the ground of discontinuance of his business, the price of all goods

tion/certificate referred to in items (a) and (b) of first proviso to clause (II) of sub-section (3) of section 7 of the Act shall be added to his taxable turnover and taxed at the rate leviable on them at the time of their purchase.

(ii) When any goods specified in the Certificate of Registration are purchased by the registered dealer for any of the purposes specified in item (a) or (b) of clause (II) of sub-section (3) of section 7 but are utilised by him for any other purposes, or are not re-sold in the manner and within the period prescribed, the price of the goods so purchased shall be added to the taxable turnover of the said registered dealer and taxed at the rate leviable on them at the time of their purchase."

10. *Insertion of section 19A.*—After section 19 of the principal Act, the following shall be inserted, namely:—

"19A.—*Interest on delayed refund.*—(1) Where any amount required to be refunded by the Commissioner to any person by virtue of an order issued under this Act is not so refunded to him within 90 days of the date of the order, the State Government shall pay such person simple interest at the rate of 12% p. a. on the said amount from the date immediately following the expiry of the period of 90 days to the date of the refund:

Provided that where the amount becomes refundable by virtue of the order of the Tribunal or Court, the interest under the provisions of this section shall be payable from the date immediately following the expiry of period of 90 days from the date of the receipt of the order of the Tribunal or Court by the Officer whose order forms the subject of the proceedings before the Tribunal or Court as the case may be, to the date of refund.

Explanation.—(1) If the delay in granting the refund within the period of 90 days aforesaid is attributable to the dealer, whether wholly or in part, the period of the delay attributable to him shall be excluded from the period for which interest is payable.

(2) Where any question arises as to the period to be excluded for the purposes of calculation of interest under the provisions of this section, such question shall be determined by the Commissioner, whose decision shall be final."

11. *Amendment of Second Schedule.*—In Second Schedule appended to the principal Act,—

(I) for the existing entry 10, the following shall be substituted, namely:—

"10(i) Sugar as described from time to time in column 3 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);

(ii) gur, molasses and sugarcane."

(II) for the existing entry 15, the following shall be substituted, namely:—

in column 3 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);"

(III) for the existing entry 27, the following shall be substituted, namely:—

"27. Tobacco as described from time to time in column 3 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);

(IV) for the existing entry 64, the following shall be substituted, namely:—

"64. life saving drugs as may be notified by the State Government from time to time;"

(V) in the existing entry 68, after the third proviso, the following shall be inserted, namely:—

"Provided further that the exemption under this entry will not be available to the goods manufactured, processed or assembled or sold under trade mark or brand name owned by any other industry or person".

(VI) in the existing entry 85, after the third proviso, the following shall be inserted, namely:—

"Provided further that the exemption under this entry will not be available to the goods manufactured, processed or assembled or sold under trade mark or brand name owned by any other industry or person."

(VII) for the existing entry 95, the following shall be substituted, namely:—

"95. Fishing requisites including Fish net twine;"

Statement of objects and reasons

1. With a view to implement the provisions of the Goa Sales Tax Act, 1964 effectively, it is found necessary to effect amendments to certain provisions of the Act. Again, certain terms which have not been defined in the statute are sought to be defined to remove the ambiguity.

2. The taxable quantum for accruing sales tax liability was lastly revised w. e. f. 1-10-1993 which is sought to be revised further to give relief to small traders and manufacturers. It is also proposed to make provisions for payment of interest on delayed refund in cases where the delay is beyond 90 days.

3. A safeguard against misuse of declaration/certificate is provided for by amending the existing provision suitably.

4. Some of the entries in the Second Schedule are proposed to be reworded so as to remove ambiguity and also to plug the loophole. The commodities liable for additional excise duty, in lieu of sales tax, are sought to be assigned same meaning as given in the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved towards

no additional expenditure will be incurred on account of proposed amendment.

Panaji, SHRI PRATAP Singh RANE
27th March, 1995. Chief Minister

Assembly Hall, ASHOK B. ULMAN
Panaji, Secretary to the Legislative
27th March, 1995. Assembly of Goa.

Governor's recommendation under rule 207 of the Constitution.

In pursuance of Article 207 of the Constitution, the Governor of Goa recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 1995.

(Annexure to Bill No. 6 of 1995)

The Goa Sales Tax (Amendment) Bill, 1995

.....
The Goa Sales Tax Act, 1964

(Act No. 4 of 1964)

1. Section 2.—In this Act, unless the context otherwise requires,—

(b) 'dealer' means any person who carries on (whether regularly or otherwise) the business of selling, supplying or distributing goods, directly or indirectly, for cash or for deferred payment, or for commission, remuneration or other valuable consideration in Goa, and includes—

(i) a local authority, a body corporate, a company, a Hindu undivided family, any co-operative society or a club or other association of persons which sells goods to its members;

(ii) a factor, broker, commission agent, del credere agent, or any other mercantile agent, by whatever name called, and whether of the same description as hereinabove mentioned or not, who carries on the business of selling, supplying or distributing goods belonging to any principal whether disclosed or not;

(iii) an auctioneer who carries on the business of selling or auctioning goods belonging to any principal, whether disclosed or not and whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal;

(iv) a person engaged in the business or transfer (otherwise than in pursuance of a contract) of property in any goods, for cash, deferred payment or other valuable consideration;

(v) a person engaged in the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract;

(vi) a person engaged in the business of delivery of goods on hire purchase or any system of payment by instalments; and

(vii) a person engaged in the business of transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

Explanation 1.—Every person who acts as an agent, in Goa of a dealer residing outside that State and sells, supplies or distributes goods or acts on behalf of such dealer as—

(i) a mercantile agent as defined in the Sale of Goods Act, 1930 (Central Act 3 of 1930); or

(iii) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment and every local branch or office in Goa of a firm registered outside Goa or a company or other body corporate, the principal office or headquarters whereof is outside Goa shall be deemed to be a dealer for the purposes of this Act.

Explanation 2.—A Government which whether or not in the course of business, sells, supplies or distributes, goods directly or otherwise, for cash or for deferred payment or for commission, remuneration or other valuable consideration, shall, in relation to any sale, supply or distribution of surplus, unserviceable or old stores or materials or waste products or obsolete or discarded machinery or parts or accessories thereof, be deemed to be a dealer for the purposes of this Act.

Explanation 3.—An agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause:

Clause (e) 'Government' means Government of Goa.

Clause (k) 'sale' with all its grammatical variations and cognate expressions, means every transfer of the property in goods (other than by way of mortgage, hypothecation, charge or pledge) by one person to another in the course of trade or business for cash or for deferred payment or other valuable consideration, and includes—

(i) a transfer otherwise than in pursuance of a contract of property in any goods for cash deferred payment or other valuable consideration;

(ii) a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(iii) a delivery of goods on hire-purchase or any system of payment by instalments;

(iv) a transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

Clause (l) 'Sale price' means the amount paid or payable to a dealer as consideration for the sale of any goods, excluding any sum allowed as cash discount or trade discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof, other than the cost of freight or delivery, the cost of installation, or the cost of insurance for transit, in cases where such cost is separately charged.

2. Section 4.—(1) With effect from such date as the Government may, by notification in the Official Gazette, appoint, being not earlier than thirty days after the date of the said notification, every dealer whose gross turnover during the year immediately preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after the date so notified:

Provided that a dealer who deals exclusively in one or more classes of goods specified in the second schedule shall not be liable to pay any tax under this Act.

(2) Every dealer to whom sub-section (1) does not apply, shall, if his gross turnover calculated from the commencement of any year exceeds the taxable quantum at any time within such year, be liable to pay tax under this Act, on the expiry of one month from the date on which such gross turnover first exceeds the taxable quantum, on all sales effected after such expiry:

Provided that a non-resident dealer or a casual trader shall be liable to pay tax on all sales effected after the date on which his gross turnover first exceeds the taxable quantum;

(3) Every dealer who has become liable to pay tax under this Act shall continue, to be so liable until the expiry of three consecutive years, during each of which his

may be prescribed and the expiry of this latter period his liability to pay tax shall cease.

(4) Every dealer whose liability to pay tax under this Act has ceased under the provisions of sub-section (3), shall, if his gross turnover calculated from the commencement of any year again exceeds the taxable quantum at any time within such year, be liable to pay such tax on the expiry of one month from the date on which such gross turnover again first exceeds the taxable quantum on all sales effected after such expiry:

Provided that a non-resident dealer or a casual trader shall be liable to pay tax on all sales effected after the date on which his gross turnover again exceeds the taxable quantum.

(5) In this Act the expression "taxable quantum" means:— (a) in relation to any dealer who imports or brings for sale any goods into Goa, or to whom any goods are despatched from any place outside Goa, for sale or who manufactures or produces any goods for sale, and the value of goods imported or brought, or manufactured, or produced by him or despatched to him, during the year is not less than Rs. 3,000/- (Rupees three thousand), — twenty thousand rupees;

(b) in relation to any dealer who imports or brings for sale any goods into Goa, or to whom any goods for sale are despatched from any place outside Goa, who manufactures or produces any goods for sale, and the value of goods imported or brought, or manufactured or produced by him, or despatched to him, during the year is less than Rs. 3,000/- (Rupees three thousand), — thirty thousand rupees;

(c) in relation to a non-resident dealer who has no place of business in the territory of Goa, but who sells goods in the territory and a casual trader — rupees five thousand;

(d) in relation to any other dealer, — seventy five thousand rupees:

Provided that if the Government is of opinion that having regard to the difficulty in maintaining accounts or for other sufficient cause the taxable quantum in respect of any class of dealers falling under clause (a), (b) or (c) should be increased, the Government may fix in respect of such class of dealers such taxable quantum not exceeding thirty thousand rupees as may be specified in the notification.

3. Section 7 (3).— In this Act, the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remain after deducting therefrom his turnover during that period on—

(I) the sale of goods declared tax-free under Section 10;

(II) sale to registered dealer —

(a) of goods of the class or classes other than the goods or classes of goods taxable at the first point of sale in the series of sales by successive dealers, in pursuance of notification under section 8 specified in the certificate of registration of such dealer, as being intended for—

(i) re-sale by him within Goa;

(ii) re-sale by him in the course of inter-state trade or commerce;

(iii) re-sale in the course for export out of India or re-sale after such export or;

(iv) use by him within Goa as raw materials for the manufacture of goods for sale, and

(b) of containers of other materials for the packing of goods of the class or classes so specified for sale;

Provided that no deduction shall be allowed unless the dealer who sells the goods furnishes in the prescribed manner —

(a) in the case of sales falling within sub-items (i) and (iv) of item (a) and within item (b) a declara-

(b) in the case of sales falling within sub-items (ii) and (iii) of item (a), a certificate in the prescribed form from the dealer to whom the goods are sold, that the goods are purchased for re-sale in the course of inter-state trade or commerce or for re-sale in the course of export out of India or for re-sale after such export, and that such goods will be so re-sold by himself export or by any other registered dealer to whom he re-sells the goods within nine months from the date of such purchase or such further period as may be prescribed:

Provided further that where any goods specified in the Certificate of Registration are purchased by a registered dealer for any of the purposes specified in item (a) or (b) but are utilised by him for any other purpose, or are not re-sold in the manner and within the period prescribed, the price of the goods so purchased shall be allowed to be deducted from the gross turnover of the selling dealer, but the Commissioner or any person appointed under sub-section (2) of section 3 to assist him shall, after giving a reasonable opportunity of being heard, impose penalty upon the purchasing dealer not exceeding the amount of tax which would result if such goods were subject to sales tax at the rate leviable on them at the time of their purchase;

(III) Sales of goods which are specified by the Government under section 8 as goods taxable at the first point, provided that in the case of such sales proof of payment of tax at the first point is adduced by the dealer to the satisfaction of the Commissioner:

Provided that where a manufacturer is not liable to pay tax on the first sale of goods manufactured by him, under entry 68 or entry 85 of the Second Schedule, the first point for the purpose of this clause shall be the point of sale effected by the subsequent dealer who has purchased the goods from such manufacturer.

(IV) Sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 of goods for use by it in the generation or distribution of such energy;

(V) Sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in Goa, or to have taken place in the course of inter-state trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956 (74 of 1956) or in the course of import of the goods into or export of the goods out of the Territory of India, within the meaning of section 5 of the said Central Sales Tax Act;

(VI) Goods utilised in the course of works contract by any dealer on which tax has already been paid at the point of sale/purchase by such dealer in Goa;

(VII) Such other sales as may be prescribed.

4. Section 7A.— (1) There shall be levied and collected from every dealer liable to pay tax under this Act whose gross turnover of sales exceeds twenty lakhs of rupees in a year, an additional tax at the rate indicated below:

i) in respect of dealers whose gross turnover exceeds 20 lakhs of rupees but does not exceed 40 lakhs of rupees;	At the rate of 10 paise in the rupee on sales tax payable by such dealer for that year under this Act.
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ii) in respect of dealers whose gross turnover of sales exceeds 40 lakhs of rupees;	At the rate of 15 paise in the rupee on the sales tax payable by such dealer for that year under this Act.
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Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified under Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall not be taken into consideration.

(2) Notwithstanding anything contained in this Section, no dealer shall be entitled to collect any sum by way of additional tax payable by him under this Section.

(3) The provision of this Act and the Rules made thereunder shall so far as may be, apply in relation to the

5. Section 12.—(1) Any dealer other than a dealer who deals exclusively in one or more classes of goods specified in the Second Schedule, whose gross turnover during a year exceeds ten thousand rupees may, notwithstanding that he may not be liable to pay tax under section 4, apply in the prescribed manner to the prescribed authority for registration under this Act.

(2) The provisions of sub-section (3), (4), (5), (6), (7), (9) and (10) of section 11 shall apply in respect of applications for registration under this section.

(3) Every dealer who has been registered upon application made under this section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(4) The registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(5) Subject to the provisions of sub-section (4), a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him a certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

6. Section 13.—(1) Any person who intends to establish a business in Goa, for the purpose of manufacturing or producing goods of a value exceeding ten thousand rupees per year, may notwithstanding that he is not required to register himself under section 11, apply in the prescribed manner to the prescribed authority for provisional registration under this Act.

(2) If the said authority, after making such inquiries as it may consider necessary, is satisfied as to the *bonafide* intention of the person making the application, it may grant a provisional certificate of registration on such person furnishing such security as it may consider necessary and shall specify in such certificate the class or classes of goods for the purposes of clause (II) of sub-section (3) of section 7.

(3) The Commissioner may, for good and sufficient cause, forfeit the whole or any part of the security obtained under sub-section (2).—

(a) for realising any amount of tax or penalty payable by the dealer;

(b) if the dealer is found to have misused any of the forms referred to in the first proviso to item (II) of sub-section (3) of section 7 or to have failed to keep them in proper custody;

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(4) Where by reason of any order under sub-section (3), the security furnished by any dealer is rendered insufficient, the Commissioner may demand additional security from such dealer as he deems fit.

(5) Every person who has been granted a provisional certificate of registration under this section shall, for so long as such certificate is in force, be liable to pay tax under this Act.

(6) A provisional certificate of registration granted under this section shall be in force for such period as may be specified therein and the provisions of sub-sections (4), (9) and (10) of section 11 shall, so far as may be, apply to any such certificate of registration.

(7) The authority prescribed under sub-section (1) may on application made in this behalf and subject to such restrictions and conditions as it may impose, extend from time to time, the period specified in the provisional certificate of registration.

7. Section 14A.—Notwithstanding anything to the con-

his business, the price of all goods purchased by him on the strength of this certificate of registration shall be included in his taxable turnover.

THE SECOND SCHEDULE

(See section 10)

Tax-Free Goods

Entry 10. Sugar, gur, molasses and sugarcane.

Entry 15. All varieties of cotton, woollen, rayon or artificial silk fabrics.

Entry 27. Tobacco and all its products.

Entry 64. The following life-saving drugs:—

- (i) Amylobarbitone Sodium Injection;
- (ii) Poentoin Sodium Injection (Dilantin);
- (iii) Isoprenaline Injection;
- (iv) Edrephonium Chloride Injection (Tension);
- (v) Amino Caproic Acid Injection (Amicar);
- (vi) Trasylol Injection;
- (vii) Diazepam Injection;
- (viii) Strptokinase Injection;
- (ix) Polymysin Sulphate Injection;
- (x) Colistin Sulphate Tablets and Injection;
- (xi) Colistin Sulphomethate Injection;
- (xii) Methicillin Sodium Injection;
- (xiii) Glaxocillin Sodium Injection and Capsules;
- (xiv) Gentamicin Sulphate Injection (Geramycin);
- (xv) Carbomicillin Injection (Pyopen);
- (xvi) Trimethoprim/Sulphamethazazole Tablets (Septrin);
- (xvii) 5-Fluorouracil Injection;
- (xviii) Methotrexate Injection and Tablets;
- (xix) Lincomycin Hydrochloride Injection and Capsules;
- (xx) Thiotepa Injection;
- (xxi) Actinomycin D Injection;
- (xxii) Vinblastine Sulphate Injection;
- (xxiii) Vinorelbine Sulphate Injection;
- (xxiv) Mytomyacin C Injection;
- (xxv) Dopa and its Capsules;
- (xxvi) Rifamycin Capsules;
- (xxvii) Chorionic Gonaadotrophin Injection (Antin-trans);
- (xxviii) Allopurinol Tablets (Zytone);
- (xxix) Belcomycin Injections;
- (xxx) Oral Rehydration Salt (ORS).

Entry 68. Any goods manufactured, processed or assembled in the State of Goa by any Small Scale Industry set up on or after 1-7-1983, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to 1-7-1983 at the point of sale made by such Small Scale Industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or assembled, effected by such Small Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Small Scale Industry set up on or after the first day of October, 1991, and which has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled for the benefit of this entry for a period of 15 years or upto the reaching of a tax liability amount equal to the capital cost of the Industry invested in land, building and machinery only, whichever is later.

Provided that—

- (i) The Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa.

(ii) In the case of a Small Scale Industry...

the first sale for the purpose of this notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry.

- (iii) In the case of a Small Scale Industry enjoying the benefit of five years exemption under entry 68 as it stood immediately prior to 1-7-1983 it shall continue to enjoy the exemption, for the balance of the unexpired period of five years and on expiry of such period of five years, if the expiry date falls on or after 1-7-1983 for a further period of ten years from such expiry date.

- (iv) Such Small Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispose with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sale of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the Act, within the time limit prescribed.

- (v) The Small Scale Industry set up on or after 23-4-87 produces a Certificate, from the Directorate of Industries, Government of Goa that the said Industry is not of high pollutant nature.

- (vi) Notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Small Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be in the specified form and manner and also render true and complete account of all the purchases sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry.

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure hereinafter which will be set up within the State of Goa on or after 23-4-87

Provided further that considering the nature of process carried out by any of the Industries so declared to be of high polluting nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such Industry is pollution free extend the benefit of exemption under this entry to such industry for such period and on such conditions as it may deem fit.

ANNEXURE

Industries of high polluting nature as declared by Central Government

- (i) Primary metallurgical producing industries viz:- zinc, lead copper aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers.
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tannings.
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;

- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

85. Any goods manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, set up on or after 23-4-1987 which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to 23-4-1987 at the point of sale made by such Medium/Large Scale Industry for a period of ten years/five years respectively, from the date of first sale, or from the date of first consignment/branch transfer as the case may be, of the goods manufactured, processed or assembled, effected by such Medium or Large Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Medium/Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled to the benefit of this entry for a period of 12 years or till the reaching of a tax liability amount equal to the capital cost of the industry invested in land, building and machinery only, whichever is later.

Provided that —

- (i) The Medium/Large Scale Industry referred to herein above is also registered as such industry with the Directorate General of Technical Development, New Delhi have been issued Industrial Licence under Industries Development and Regulation Act, 1951 by the Government of India in the concerned Ministry or such other Registration Authority as the case may be;
- (ii) Such Medium or Large Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa that the Industry is not a high polluting industry;
- (iii) In case of Medium/Large Scale Industry which was established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry the first sale for the purpose of this entry shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;
- (iv) Medium/Large Scale Industry produces a Certificate obtained from the Directorate of Industries, Government of Goa at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such Industry have been duly claimed in the quarterly returns filed as per provisions of the Act, within the time limit prescribed.

- (v) In the case of Small and Medium Scale Industries which graduate into Medium and Large Scale Industries respectively, the benefit of exemption from tax shall be available in such Industries for a period of ten years or five years respectively, from the date of first sale/consignment/branch transfer as the case may be after their graduation into Medium or Large Scale Industries provided that such Industries

produce necessary certificate to this effect from the Directorate of Industries, Panaji and/or the respective Registering Authority.

ANNEXURE

Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing Industries viz:- Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilisers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation industry; and
- (xx) Electroplating;

Provided further that nothing contained in the aforesaid provisions, shall affect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry, except goods, manufactured by Industries of high polluting nature as specified in the Annexure, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry.

Provided further that considering the nature of process carried out by any of the Industries so declared to be of high polluting nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such Industry is pollution free, extend the benefit of exemption under this entry to such industry for such period and on such conditions as it may deem fit.

Entry 95. Fishing equipment other than mechanised boats and vessels.

Assembly Hall,
Panaji,
27th March, 1995.

ASHOK B. ULMAN
Secretary to the
Legislative Assembly of Goa.

Notification

LA/B/800/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 28-3-1995 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of procedure and Conduct of Business of the Legislative Assembly.

Panaji, 29th March, 1995.

THE GOA SUPPLEMENTARY APPROPRIATION BILL, 1995

(Bill No. 1 of 1995)

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 1994-95.

BE it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Goa Supplementary Appropriation Act, 1995.

2. *Issue of Rs. 52,74,62,000 out of the Consolidated Fund of the State of Goa for the financial year 1994-95.*— From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of fifty two crores seventy four lakhs and sixty two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1994-95 in respect of the services and purposes specified in column 2 of the Schedule.

3. *Appropriation.*— The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said financial year.

THE SCHEDULE

(See Sections 2 & 3)

No. of Demand	Services and purposes	Sums not exceeding			Total
		Voted by Assembly	Charged on the Consolidated Fund of the State of Goa		
1	2	3	4	5	
(Rs. in thousands)					
1.	State Legislature	2,70	2,98	5,68	
2.	Council of Ministers	6,00	—	6,00	
3.	Administration of Justice	73,64	—	73,64	
4.	Elections	40,00	—	40,00	
5.	Land Revenue	48,30	—	48,30	
6.	Stamps and Registration	2,93	—	2,93	
7.	State Excise	16,00	—	16,00	
8.	Sales Tax	1,20	—	1,20	
9.	Taxes on Vehicles	77	—	77	
11.	Secretariat	5,52	25	5,77	
—	Public Service Commission (Appropriation)	—	4,87	4,87	
12.	District Administration	20,29	8	20,37	
13.	Treasury and Accounts Administration	7,36	—	7,36	
14.	Police	2,30,84	1,26	2,32,10	
15.	Jails	10,51	—	10,51	
18.	Public Works	65,80	8	65,88	
19.	Other Administrative Services	12,05	—	12,05	
20.	Pension	1,40,00	—	1,40,00	
21.	Miscellaneous General Services	2,69,00	—	2,69,00	
22.	General Education	3,70,00	3,70	3,73,70	
23.	Technical Education	65,24	—	65,24	
24.	Sports and Youth Services	16,64	1,15	17,79	
25.	Art and Culture	34,56	—	34,56	
26.	Medical and Public Health	1,83,42	3,59	1,87,01	
28.	Water Supply and Sanitation	4,62,41	32,40	4,94,81	
29.	Housing	5,00	3,17	8,17	
30.	Urban Development	83,59	—	83,59	
31.	Information and Publicity	9,50	—	9,50	
33.	Labour and Employment	20,30	—	20,30	
34.	Social Security and Welfare	74,75	13	74,88	
35.	Nutrition	6,00	—	6,00	
36.	Relief on account of Natural Calamities	22,00	—	22,00	
37.	Agriculture	1,40,26	8	1,40,34	
38.	Soil and Water Conservation	1,26	—	1,26	
39.	Animal Husbandry	9,21	—	9,21	
40.	Dairy Development	50	—	50	
41.	Fisheries	1,00	—	1,00	
42.	Forestry and Wild Life	51,20	—	51,20	
43.	Food, Storage and Warehousing	1,27,20	—	1,27,20	

1	2	3	4	5
(Rs. in thousands)				
45.	Cooperation	4,33	---	4,33
47.	Rural Employment	1,07,39	---	1,07,39
48.	Community Development and Pan-chayats	19,93	---	19,93
49.	Special Area Programme	15,00	---	15,00
50.	Major and Medium Irrigation	19,00	8,83	27,83
51.	Minor Irrigation	19,82	---	19,82
52.	Command Area Development	---	36	36
53.	Flood Control and Drainage	24	---	24
54.	Energy	19,41,29	68	19,41,97
56.	Village and Small Industries	36,53	---	36,53
58.	Mining	1,60	---	1,60
59.	Ports and Lighthouses	58,46	---	58,46
60.	Roads and Bridges	1,07,31	26,76	1,34,07
61.	Road Transport	92,19	---	92,19
62.	Inland Water Transport	63,57	8	63,65
65.	Tourism	52,26	1,70	53,96
66.	Census, Surveys and Statistics	5,62	---	5,62
68.	Other General Economic Services	45	---	45
TOTAL		51,82,47	92,15	52,74,62

Financial Memorandum

Provision is made in the Bill to appropriate for certain services and purposes expressed in the Schedule during the financial year ending 31st March, 1995 a sum of Rs. 52,74,62,000 over and above the amounts granted for those services for the financial year 1994-95. The amount mentioned above consists of Rs. 45,24,91,000 on Revenue Account and Rs. 7,49 71,000 on Capital Account.

This Bill is introduced in pursuance of Article 205(1) read with Article 204 of the Constitution of India to provide for the Supplementary Appropriation out of the Consolidated Fund of the State of Goa of the moneys required to meet the amounts required on certain services during the financial year, 1994-95 in excess of the amounts granted for those services.

Panaji,
March, 1995.

Shri PRATAPSINGH RAOJI RANE
Chief Minister

Legislative Assembly of Goa

A

BILL

To give effect to the financial proposal of the State of Goa for the financial year 1994-95.

The Governor has, in pursuance of clauses (1) and (3) of Article 207 of the Constitution of India, recommended to the Legislative Assembly, the introduction and consideration of the Bill.

Notification

LA/B/771/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 27-3-1995 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Public Health (Amendment) Bill, 1995

(Bill No. 5 of 1995)

A

BILL

further to amend the Goa, Daman and Diu Public Health Act, 1985.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short-title and commencement.*— (1) This Act may be called the Goa Public Health (Amendment) Act, 1995.

(2) It shall come into force at once.

2. *Amendment of section 53.*— In sub-section (1) of section 53 of the Goa, Daman and Diu Public Health Act, 1985 (Act 25 of 1985), clause (vii) shall be omitted.

Statement of Objects and Reasons

Clause (vii) of sub-section (1) of section 53 of the Goa, Daman and Diu Public Health Act, 1985 (Act 25 of 1985), empowers the Government to isolate any person who is found to be positive for acquired immuno deficiency syndrome by serological test.

World Health Organisation has now recommended that isolation of HIV patients is an immoral approach and will only contribute in restraining people from getting tested serologically. Also, the family of the affected person will be deprived of its livelihood if the bread earner becomes a victim of HIV.

It is, therefore, proposed to delete said clause (vii) of sub-section (1) of section 53 of the Act, 1985.

This Bill seeks to achieve the above object.

Financial Memorandum

Under the proposed Legislation the duties are to be performed by the existing staff of the Directorate of Health Services. No financial implication is involved in this Bill.

Panaji,
23rd March, 1995.

DR. WILFRED D'SOUZA
Minister for Health

Assembly Hall,
Panaji,
23rd March, 1995.

ASHOK B. ULMAN
Secretary to the
Legislative Assembly of Goa.

(Annexure to Bill No. 5 of 1995)

The Goa Public Health (Amendment) Bill, 1995

The Goa, Daman and Diu Public Health Act, 1985

Act No. 25 of 1985

Section 53 (1) (vii) all persons found to be positive for acquired immuno deficiency syndrome by Serological test shall be immediately isolated in institutions so prescribed for this purpose;

Assembly Hall,
Panaji,
23rd March, 1995.

ASHOK B. ULMAN
Secretary to the
Legislative Assembly of Goa.

Government Press

Notice

The subscribers to the Official Gazette are kindly reminded that their present subscription term ends on the 31st March, 1995, being the end of financial year.

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